

# Exhibit 15

**Veillette, Rebecca**

**From:** Adam@MillRiverCapital.com  
**Sent:** Tuesday, June 04, 2013 8:41 AM  
**To:** Wells, Peter; Ben-Jacob, Michael  
**Cc:** Jérôme LHOTE (jhote@argremgt.com)  
**Subject:** FW: MIL01 Balances 2012

Peter/Michael,

Not sure if you got these as I sent them while traveling so they may not have gone through – but here are the actual cash balances for 2012.

Please let me know if you have any question. Considering we'll need multiple signatures let's try to get these FBARs down by next week.

Best,

Adam La Rosa  
 Trustee  
 Mill River Capital Management Pension Plan  
 e-mail: [adam@MillRiverCapital.com](mailto:adam@MillRiverCapital.com)

**From:** Custody [mailto:[Custody@solo.com](mailto:Custody@solo.com)]  
**Sent:** Thursday, May 23, 2013 10:41 AM  
**To:** [Adam@MillRiverCapital.com](mailto:Adam@MillRiverCapital.com)  
**Cc:** Custody  
**Subject:** MIL01 Balances 2012

Quartet Investment Partners LLC ✓  
 Adam La Rosa  
 Mill River Capital Management LLC Trust ✓  
 Mill River General Partnership

		Entries	Balance
MIL	22/10/2012 Withholding Tax refund - Denmark TDC A/S	492,283.27	492,283.27
MIL	24/10/2012 Cash Transfer	-379,053.00	113,230.27
MIL	25/10/2012 Withholding Tax refund - Denmark TDC A/S	1,271.62	114,502.09
MIL	01/11/2012 Cash Transfer	-69,820.58	44,681.51
MIL	20/11/2012 Cash Transfer	-39292.73	5,388.78
MIL	13/12/2012 October Invoice Paid	-1,244.00	4,144.78
MIL	13/12/2012 November Invoice & Brokerage Paid	-4,144.78	0.00
			0.00

### Solo Capital Partners LLP

4 Throgmorton Avenue, London, EC2N 2DL  
 T: +44 (0)207 382 4940  
 F: +44 (0)207 628 0143  
[custody@solo.com](mailto:custody@solo.com)  
[www.solo.com](http://www.solo.com)

Solo Capital Partners LLP is a limited liability partnership registered under the Laws of England and Wales and is authorised and regulated by the Financial Conduct Authority of the United Kingdom.

**Wells, Peter**

**From:** Adam@LionAdvisory.com  
**Sent:** Tuesday, June 04, 2013 8:40 AM  
**To:** Wells, Peter; Ben-Jacob, Michael  
**Cc:** Jérôme LHOTE (jlhote@argremgt.com)  
**Subject:** FW: LIO01 Balances 2012

**Categories:** RETAIN

Peter/Michael,

Not sure if you got these as I sent them while traveling so they may not have gone through – but here are the actual cash balances for 2012.

Please let me know if you have any question. Considering we'll need multiple signatures let's try to get these FBARs down by next week.

Best,

Adam La Rosa  
 Authorized Representative  
 Lion Advisory Inc. Pension Plan  
 e-mail: [adam@LionAdvisory.com](mailto:adam@LionAdvisory.com)

*Lion Advisory Inc Trust  
 Adam La Rosa ✓  
 Querat Investments Partners LLC ✓  
 Lion Advisory General Partnership*

**From:** Custody [<mailto:Custody@solo.com>]  
**Sent:** Thursday, May 23, 2013 10:39 AM  
**To:** Adam@LionAdvisory.com  
**Cc:** Custody  
**Subject:** LIO01 Balances 2012

		Entries	Balance
LIO	22/10/2012 Withholding Tax refund - Denmark TDCA/S	616,943.86	616,943.86
LIO	24/10/2012 Cash Transfer	-461,316.00	155,627.86
LIO	01/11/2012 Cash Transfer	-110,152.42	45,475.44
LIO	15/11/2012 Cash Transfer	-39,370.08	6,105.36
LIO	13/12/2012 October Invoice Paid	-1,244.00	4,861.36
LIO	13/12/2012 November Invoice & Brokerage Paid	-4,616.09	245.27
			<b>245.27</b>

**Solo Capital Partners LLP**

4 Throgmorton Avenue, London, EC2N 2DL  
 T: +44 (0)207 382 4940  
 F: +44 (0)207 628 0143  
[custody@solo.com](mailto:custody@solo.com)  
[www.solo.com](http://www.solo.com)

Solo Capital Partners LLP is a limited liability partnership registered under the Laws of England and Wales and is authorised and regulated by the Financial Conduct Authority of the United Kingdom.

**Veillette, Rebecca**

**From:** Adam@CaliforniaCatCo.com  
**Sent:** Tuesday, June 04, 2013 8:38 AM  
**To:** Wells, Peter; Ben-Jacob, Michael  
**Cc:** Jérôme LHOTE (jlhole@argremgt.com)  
**Subject:** FW: CAL01 Balances 2012

Peter/Michael,

Not sure if you got these as I sent them while traveling so they may not have gone through – but here are the actual cash balances for 2012.

Please let me know if you have any question. Considering we'll need multiple signatures let's try to get these FBARs down by next week.

Best,

Adam La Rosa  
 Authorized Representative  
 California Catalog Company Pension Plan  
 e-mail: adam@CaliforniaCatCo.com

**From:** Custody [mailto:[Custody@solo.com](mailto:Custody@solo.com)]  
**Sent:** Thursday, May 23, 2013 10:38 AM  
**To:** Adam@CaliforniaCatCo.com  
**Cc:** Custody  
**Subject:** CAL01 Balances 2012

*California Catalog Company LLC Trust  
 Adam La Rosa*

*Quartet Investment Partners LLC ✓  
 ↗ California Catalog General Partnership*

*Q- Managers -  
 Manager from Matt*

		Entries	Balance
CAL	05/10/2012 Withholding Tax refund - Denmark TDCA/S	453,724.17	453,724.17
CAL	24/10/2012 Cash Transfer	-352,498.00	101,226.17
CAL	01/11/2012 Cash Transfer	-56,800.96	44,425.21
CAL	13/12/2012 October Invoice Paid	-1,244.00	43,181.21
CAL	13/12/2012 November Invoice & Brokerage Paid	-4,517.42	38,663.79
			<b>38,663.79</b>

**Solo Capital Partners LLP**

4 Throgmorton Avenue, London, EC2N 2DL  
 T: +44 (0)207 382 4940  
 F: +44 (0)207 628 0143  
[custody@solo.com](mailto:custody@solo.com)  
[www.solo.com](http://www.solo.com)

Solo Capital Partners LLP is a limited liability partnership registered under the Laws of England and Wales and is authorised and regulated by the Financial Conduct Authority of the United Kingdom.

**IMPORTANT - PLEASE NOTE:** The information transmitted is intended only for the person or entity to which it is addressed and may contain confidential and/or privileged material. Any review, retransmission, dissemination or other use of or taking of any action in reliance upon this information by persons or entities other than the intended recipient is prohibited. If you received this email in error please contact the sender and destroy this email.

**Veillette, Rebecca**

**From:** adam@delvianp.com  
**Sent:** Tuesday, June 04, 2013 8:39 AM  
**To:** Wells, Peter; Ben-Jacob, Michael  
**Cc:** Jérôme LHOTE (jhote@argremgt.com)  
**Subject:** FW: DEL01 2012 Balances

Peter/Michael,

Not sure if you got these as I sent them while traveling so they may not have gone through – but here are the actual cash balances for 2012.

Please let me know if you have any question. Considering we'll need multiple signatures let's try to get these FBARs down by next week.

Best,

Adam La Rosa  
 Authorized Representative  
 Delvian LLC Pension Plan  
 e-mail: adam@Delvianp.com

*Delvian LLC Pension Plan Trust*  
*Adam La Rosa*  
*Quartet Investments, Partners LLC*  
*Delvian General Partnership*

**From:** Custody [mailto:[Custody@solo.com](mailto:Custody@solo.com)]  
**Sent:** Thursday, May 23, 2013 10:38 AM  
**To:** adam@delvianp.com  
**Cc:** Custody  
**Subject:** DEL01 2012 Balances

		Entries	Balance
DEL	22/10/2012 Withholding Tax refund - Denmark TDC A/S	534,684.68	534,684.68
DEL	24/10/2012 Cash Transfer	-406,474.00	128,210.68
DEL	01/11/2012 Cash Transfer	-83,264.53	44,946.15
DEL	20/11/2012 Cash Transfer	-39,292.73	5,653.42
DEL	13/12/2012 October Invoice Paid	-1,244.00	4,409.42
DEL	13/12/2012 November Invoice & Brokerage Paid	-4,409.42	0.00
			<b>0.00</b>

**Solo Capital Partners LLP**

4 Throgmorton Avenue, London, EC2N 2DL  
 T: +44 (0)207 382 4940  
 F: +44 (0)207 628 0143  
[custody@solo.com](mailto:custody@solo.com)  
[www.solo.com](http://www.solo.com)

Solo Capital Partners LLP is a limited liability partnership registered under the Laws of England and Wales and is authorised and regulated by the Financial Conduct Authority of the United Kingdom.

This message may contain confidential and/or legally privileged information from the law firm Kaye Scholer LLP. If delivered to anyone other than the intended recipient, please notify the sender immediately by return email or by telephone (+1 212.836.8662) and delete the message, along with any attachments, from your computer. Thank you.

**Veillette, Rebecca**

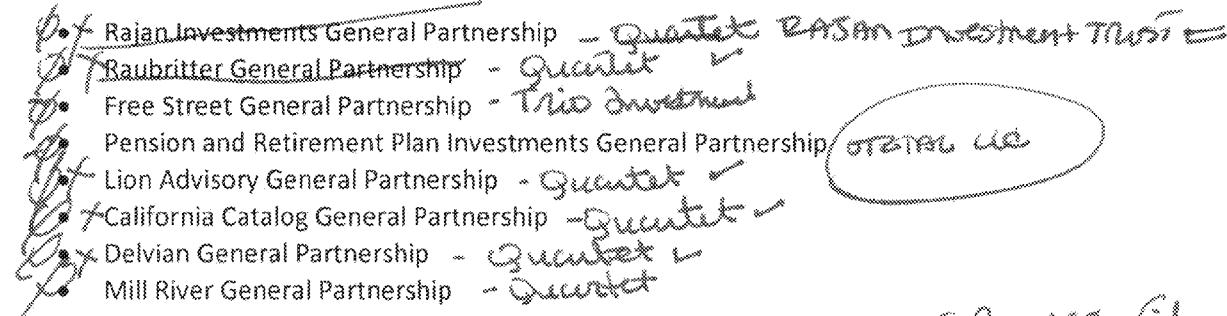
**From:** Wells, Peter  
**Sent:** Wednesday, June 12, 2013 6:01 PM  
**To:** 'John H. van Merkenstein, III'; Matthew Stein; 'Adam Larosa'; Jérôme LHOTE; Richard Markowitz  
**Cc:** Ben-Jacob, Michael; Veillette, Rebecca; 'rcarlen@mgirepetti.com'  
**Subject:** FBARS  
**Categories:** RETAIN

All:

Further to our various discussions we are working on the FBARS for the group. We expect to have the FBARS ready for circulation on Monday.

In addition, as Adam and I just discussed, we will need to obtain EINs for the various general partnerships as EINs are necessary for the FBAR filings with respect to those entities. We will move that forward and get the necessary EINs.

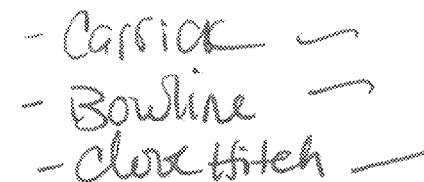
As you recall, the General Partnerships that were formed effective last year are as follows:


 Rajan Investments General Partnership - Quantek  
 Raubritter General Partnership - Quantek  
 Free Street General Partnership - Trio Investors  
 Pension and Retirement Plan Investments General Partnership - Other U.S.  
 Lion Advisory General Partnership - Quantek  
 California Catalog General Partnership - Quantek  
 Delvian General Partnership - Quantek  
 Mill River General Partnership - Quantek

In addition, these general partnerships will need to file income tax returns to the extent they required to file in a given. We will need to determine whether the partnerships needed to have filed returns for 2012 – and if so we will then coordinate having those returns filed. I have cc'd Ron Carlen on this email so that he is aware of the existence of these partnerships.

Let me know if you have any questions.

Regards,  
Peter


 - Caffick ✓  
 - Bowline ✓  
 - Cloe Hitch ✓

*Non-client firms*

\*\*\*

IRS CIRCULAR 230 DISCLOSURE: To ensure compliance with Treasury Department regulations, we inform you that any U.S. federal tax advice contained in this correspondence (including any attachments) is not intended or written to be used, and cannot be used for the purpose of (i) avoiding penalties that may be imposed under the U.S. Internal Revenue Code or (ii) promoting, marketing or recommending to another party any transaction or matter addressed herein.

Peter Wells

**KAYE SCHOLER LLP**  
 425 Park Avenue | New York, New York 10022  
 T: +1 212.836.8662 | F: +1 212.836.6447  
[peter.wells@kayescholer.com](mailto:peter.wells@kayescholer.com) | [www.kayescholer.com](http://www.kayescholer.com)